Disclosure and Service Agreement

Note: This is a fillable form. In most cases, there is no need to print it out. Just save and attach it in email.

1. A qualified tax preparer (“We”) will prepare your federal and state individual income tax returns. These returns will be prepared from information which you will furnish to us. We will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with an online checklist to help you in gathering the necessary information (please note this list is not comprehensive, and any forms you are unsure about should be submitted to me prior to me preparing your tax forms). In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question to the taxing authority. It is the taxpyer’s (you) responsibility to obtain or retain all documentation that supports your tax liability.
2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them. If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact us.
3. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or omissions by you, fraud, misrepresentations, defalcations and/or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. It is your responsibility to provide us with accurate, truthful information for use in preparing your tax forms.
4. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority’s interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.
5. Your returns may be selected for review for any reason by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and we will render additional fees for the time and expense incurred on a case by case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree to timely forward this correspondence to us for review and analysis. Additional fees may be charged depending upon the response required.
6. Our fees are based upon a standard rate schedule for the type of forms required to be filed. Our basic pricing schedule is available at [www.NoPainMuchGain.com](http://www.NoPainMuchGain.com). A retainer fee may be required to begin work, and payment in full for services is due prior to us filing your taxes. You agree to reimburse us for any bank fees associated if the payment is not honored by the bank for any reason.
7. Once we have started to prepare your tax return, we may ask you for additional information. You agree to promptly respond to our inquiries within 48 hours. We may terminate the service and retain the retainer if we don’t receive a response.
8. Prior to e-file, or printing the return for mail return, you may terminate the service for any reason without paying us. But once the return is e-filed, or you received a printout of the actual return, you must fulfill its financial obligation to us. In the same way, we may refuse to complete the filing without charge for any reason.
9. Unless specifically requested by you, we are authorized to contact you to provide tax-related information, such as newsletter, via email, mail or phone.
10. You will be responsible for all penalty and tax bill caused by you failing to provide necessary tax information, or providing inaccurate information to us. If the penalty and tax bill is caused by our error, you will still be responsible for the tax and any interest or penalty owed. We will only be liable up to the Fee charged for the particular return.
11. To provide better customer service and to comply with retention requirement, information about your tax return will be encrypted and stored on local disk drives. To further provide disaster recovery protection, data is also encrypted and backed up off-site on Internet cloud storage. Faxes are converted to email. Security of email is provided by Yahoo! Mail.
12. If you are married and filing jointly with your spouse, both of you should understand that joint income tax return subject both spouses to joint and several liability. Although one spouse may act as a primary representative (i.e. Principal Client) of the tax matter, both spouses understand their duties and responsibilities to review, understand and agree to the tax returns before signing.
13. If you are filing jointly with your spouse, both spouses are our clients. Unforeseen events in the future, such as divorce, may create a potential conflict of interest, where representation of one client is directly adverse to that of another client, or representing a client in circumstances creating a significant risk that the representation of one or more clients will be materially limited by the practitioner’s responsibilities to another client, a former client, or a third person or by a personal interest of the practitioner. If this potential conflict of interest arises, we will notify both parties for path forward.
14. We may, at our sole discretion, request for a retaining fee before we begin work.
15. We may, at our sole discretion, to withhold e-filing till full payment is received.

Our Promises

1. The primary tax preparer (Armstrong Soo) is an IRS Enrolled Agent. ID is 92515. You may verify the status by calling the IRS on (855)472-5540. Secondary tax preparer is James Yim, who is an attorney admitted by State Bar of Georgia. You may verify his status via <http://www.gabar.org> or (404)-527-8777.
2. We will not make fraudulent, untrue, or misleading statements or representations which are intended to induce a person to use their tax preparation services.
3. We will not obtain your signature to a tax return or authorizing document, which contains blank spaces to be filled in after it has been signed.
4. We will not fail or refuse to give you, for your own records, a copy of any document requiring your signature, within a reasonable time after you signature.
5. We will maintain a copy of any tax return prepared for four years or more from the later of the due date of the return or the completion date of the return.
6. We will not violate provisions of Sections 17530.5 or 7216 of Title 26 of the United States Code prohibiting us from disclosing any information obtained in the business of preparing federal or state income tax returns unless (1) consented to, in writing, by the taxpayer in a separate document; (2) expressly authorized by law; (3) necessary for the preparation of the return; and, (4) pursuant to court order.
7. We will sign your tax return when payment for services has been made. Signature may be in the form of electronic signature.
8. We will return, upon the demand by or on behalf of you, records or other data provided to us by you.
9. We will not give false or misleading bond information to a consumer or giving false or misleading information to a surety company in obtaining their tax preparer bond.

Basic Preparation Fees

If you are back-filing a TY2023 or prior Tax Return after Sep 30, 2024, please consult with the latest fee schedule.

US Citizen and US Resident

|  |  |
| --- | --- |
| Federal 1040 + 1 State returnIncludes:* Standard Deduction
* Schedule 1, 2, 3, 4, 5 and 6
* Schedule B (Interest & Ordinary Dividend)
 | $100 |
| Form 1040 Schedule A (Itemized Deduction) | $120 |
| Schedule C (Self-Employment) | $170 ea. |
| Supporting forms for Schedule C | $70 ea. |
| Schedule D (Capital Gain/ Loss) | $70 ea. (per 3 accounts) |
| Schedule E (Supplemental Income/ Rental Income) | $120 each property$170 for each 1st year property |
| Form 1045 (Net Operating Loss) | $150 ea. |
| Sale of Home (or rental property) | $120 each property |
| Schedule K-1 | $100 ea. |
| NOL Carryforward from previous years without Form 1045 | $50 |
| Stock Option Account | $150 per 3921 or 3922 |
| 2-State Return | $50 |
| 3-State Return | $150 |
| Married Filing Separately in Community Property State | $200 per spouse |
| Report of Foreign Bank Accounts (FinCEN Form 114) | $120 |
| Form 8938 (Statement of Specified Foreign Financial Assets) | $70 |
| Car Mileages Deduction | $70 per vehicle |
| Additional required forms and schedules | $70 ea. |
| Additional required special forms and schedules | TBD |
| Power of Attorney | $100/ Tax Year |
| Representation (research, correspondence, talk to IRS) | $100/ hr |
| Optional Organization Fee\* | $100/ hr |

\* Mostly applicable only to Self-Employment and Rental Property taxpayers who want to pay me to organize their receipts before entering them on tax forms.

US Non-Resident

|  |  |
| --- | --- |
| Federal 1040 NR+ 1 State returnIncludes:* Form 8833 (report any Treaty benefits)
* Form 8843 (exclude days of presence in US)
* Form 8840 (report close connection to a foreign country)
 | $250 |
| Statement for Dual-Status Return | $50 |
| Form 2063 or Form 1040-C for Departure Permit | $100 |
| Any other form as required | See “US Citizen and US Resident” |

US Expatriates/ Foreign Earned Income Exclusion and/or Foreign Housing Exclusion/ Deduction

|  |  |
| --- | --- |
| Form 2555 | $150 |
| Any other form as required | See fee for “US Citizen and US Resident” |

Fees between 3/15/2024 & 3/31/2024, 4/16/2024 & 4/30/2024 and 9/16/2024 & 9/30/2024 – Add 20% to Basic Preparation Fees

Fees between 4/1/2024 & 4/15/2024, 10/1/2024 & 10/16/2024 – Add 50% to Basic Preparation Fees

Date for the purpose of fees calculation is the date where all requested information are submitted (e.g. W2s, IDs, this in-take form …etc.) and all Q&As questions are answered.

[ ]  I, \_\_\_\_\_\_\_\_\_\_\_\_\_ (please fill out your name), have read, understood and accept the terms in this Agreement. If I am filing jointly, my spouse has also read, understood and accept the terms in this Agreement. The last 4 digits of my SSN is \_ \_ \_ \_.

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Questionnaire

Contact Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ This Questionnaire is for **TY2023**

Daytime Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Evening Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\*\*\* This is a fillable form. In most cases, there is no need to print it out. Just save and attach it in an email. \*\*\*

Dear Taxpayer,

The goal of this questionnaire is to help me understand your tax situation better so I can file your tax return accurately and expeditiously.

* Bring a copy of your 2022 Tax Return (or the last tax return you have) if I didn’t prepare it for you.
* List all your full-time and part-time occupations
* Make copies of all W-2s, Form 1095 Health Care form, any 1098s, any 1099s and any other tax forms, if possible
* **If you are a new client, please provide the following items to prevent identity theft:**
* **An ID that contains photos and your address for you and your spouse, if applicable**
* **A copy of your, your spouse’s, and your dependents’ SSN cards as applicable**

**Section 1 – About Yourself**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Primary Taxpayer | Spouse | Notes (if any) |
| Name of the primary taxpayer if filing jointly with a spouse. |  | N/A |  |
| Has the IRS validated you as an identity theft victim and have you received a CPO1A letter? | [ ]  Yes [ ]  NoIf yes, please provide your Identity Protection PIN | [ ]  Yes [ ]  NoIf yes, please provide your Identity Protection PIN |  |
| Is your “Social Security Number” actually an ITIN? | [ ]  Yes [ ]  No | [ ]  Yes [ ]  No |  |
| Date of Birth (MM/DD/YY) |  |  |  |
| Occupation |  |  |  |
| Email address for electronic signing. If filing jointly, both spouses must have different email addresses for electronic signing to work. |  |  |  |
| Were you a member of the clergy who filed Form 4361? | [ ]  Yes [ ]  No | [ ]  Yes [ ]  No |  |
| Are you a U.S. citizen or Permanent Resident (i.e. Green Card holder?) | [ ]  Yes [ ]  No | [ ]  Yes [ ]  No |  |
| Which U.S. state were you a resident of as of Dec 31, 2023? |  |  |  |
| Were you a resident of the abovementioned U.S. state for the entire year of 2023? | You[ ]  Yes [ ]  No | Spouse[ ]  Yes [ ]  No |  |
| Do you want to contribute $3 to the Presidential Election Campaign? “Yes” will not change your tax and reduce your refund. | [ ]  Yes [ ]  No | [ ]  Yes [ ]  No |  |
| Are you blind? | [ ]  Yes [ ]  No | [ ]  Yes [ ]  No |  |
| Your current address |  |  |
| Were you legally married as of 12/31/2023? | [ ]  Yes [ ]  No |  |
| If you were legally married as of 12/31/2023, were you separated from your spouse? | [ ]  Yes, I was separated for \_\_\_\_ months in 2023. [ ]  No, I was not separated  |  |
| Is someone else claiming you as a dependent for 2023? | [ ]  Yes, someone is claiming me as a dependent. Who? \_\_\_\_\_\_\_\_\_\_\_Relationship \_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  No, no one is claiming me. |  |
| Was there anyone living with you in 2023 besides your spouse, if any?  | [ ]  Yes, someone lived with me in 2023 Please fill out the following table for each dependent.[ ]  No, I/ We lived alone all year in 2023 |  |
| Note: Do not enter spouse as dependent. If you have provided this info to me for a prior tax return and there is no change, write “No Change”.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | DOB (mm/dd/yy) | Married? (Y/N) | US Citizen/ Resident? (Y/N) | Full-time student? (Y/N) | SSN or ITIN | Relationship to you | Lived with you more than half of the year (Y/N) | Dependent provided >50% of his/ her OWN Support? (Y/N) | Dependent earned more than $4,400? (Y/N) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

Attach an additional sheet if you have more than 3 dependents.Does any dependent above use ITIN instead of Social Security Number? [ ]  Yes [ ]  NoIs any dependent above permanently and totally disabled? [ ]  Yes [ ]  NoYour child is permanently and totally disabled if both of the following apply:* He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
* A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death
 |

**Section 2 – Income**

|  |  |  |
| --- | --- | --- |
|  |  | Notes |
| How many employers did you (and your spouse, if applicable) have in 2023? |  |  |  |
| Did you have any Foreign Earned Income in 2023? Do not count interest, or capital gain from foreign stocks. | [ ]  Yes [ ]  No |  |
| Did you have any bank accounts in the USA? | [ ]  Yes [ ]  No Bring all 1099-INT* Bring a voided check if you want direct deposit
 |  |
| Did you have any foreign bank account? | [ ]  Yes [ ]  No |  |
| If you had any foreign bank account and * You lived in the US, was the total value of assets more than $50,000 (Single or Married Filing Separately) or $100,000 (Married Filing Jointly) on the last day of the tax year, or more than $75,000 (Single or Married Filing Separately) or $150,000 (Married Filing Jointly) at any time during the year?
* You lived outside the US, was the total value of assets more than $200,000 (Single or Married Filing Separately) or $400,000 (Married Filing Jointly) on the last day of the tax year, or more than $300,000 (Single or Married Filing Separately) or $600,000 (Married Filing Jointly) at any time during the year?
 | [ ]  Yes [ ]  No |  |
| If you had any foreign bank account and you lived in the US, was the aggregate value of all accounts US$10,000 at any time during the year? | [ ]  Yes [ ]  No |  |
| Did you receive dividends from stock? | [ ]  Yes [ ]  NoBring all 1099-DIV |  |
| If you have children, did they receive any investment income? | [ ]  Yes [ ]  No Bring all 1099s |  |
| Did you receive alimony (NOT child support) in 2023? |  [ ]  Yes  If Yes, was the divorce finalized after Dec 31, 2018? [ ]  Yes, it was finalized after 12/31/2018. [ ]  No, it was finalized ON or BEFORE 12/31/2018 and has not been modified. Bring documentation that shows how much alimony you have received in 2023 [ ]  No  |  |
| Did you pay alimony (NOT child support) in 2023? |  [ ]  Yes  If Yes, was the divorce finalized after Dec 31, 2018? [ ]  Yes, it was finalized after 12/31/2018. [ ]  No, it was finalized ON or BEFORE 12/31/2018 and has not been modified. Bring documentation that shows how much alimony you have paid in 2023. [ ]  No  |  |
| Did you receive any combat pay in 2023? | [ ]  Yes [ ]  No  |  |
| Did you run your own business in 2023, or did you receive 1099-MISC?Feel free to use <http://www.NoPainMuchGain.com/spreadsheet.xls> to keep track of revenue and expenses to avoid $100/hr organization fee. | [ ]  Yes [ ]  No Bring documentation of revenue, amount, and type of expense.Bring documentation of how much you paid for health insurance premiums in 2023 for yourself, spouse, and dependents. |  |
| If you run your own business in 2023, did you pay any premium for Tax-Qualified Long Term Care Insurance? | [ ]  Yes [ ]  No/ Not ApplicableIf Yes, please provide the total premium paid in 2023.  |  |
| Did you receive any 1099-K from payment card and 3rd party networks such as Paypal, Zelle, or Venmo? | [ ]  YesPlease provide copies.[ ]  No |  |
| At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)? | Click [ ] Yes if you:* Received digital assets as payment for property or services provided;
* Transferred digital assets for free (without receiving any consideration) as a bona fide gift;
* Received digital assets resulting from a reward or award;
* Received new digital assets resulting from mining, staking, and similar activities;
* Received digital assets resulting from a hard fork (a branching of a cryptocurrency's blockchain that splits a single cryptocurrency into two);
* Disposed of digital assets in exchange for property or services;
* Disposed of a digital asset in exchange or trade for another digital asset;
* Sold a digital asset; or
* Otherwise dispose of any other financial interest in a digital asset.

Click [ ] No if your activities are limited to one or more of the following:* Holding digital assets in a wallet or account;
* Transferring digital assets from one wallet or account they own or control to another wallet or account they own or control; or
* Purchasing digital assets using U.S. or other real currency, including through electronic platforms such as PayPal and Venmo.
 |  |
| Did you buy or sell any property such as stock, bonds, and mutual funds in 2023? | [ ]  Yes [ ]  No Bring all 1099-BKnow when you bought those properties and the purchase prices |  |
| Did you sell your home in 2023?Feel free to use <http://www.NoPainMuchGain.com/rental.xls> to keep track of revenue and expenses to avoid $100/hr organization fee. | [ ]  Yes [ ]  NoBring 1099-S, if any* Know when you bought your home and at what price
* Check the escrow paper from the title company to see if you have paid any prorated real estate tax
* Was the home a rental property? [ ]  **Yes** [ ]  **No**
* **Was the home purchased with First Time Homebuyer Credit?** [ ]  **Yes** [ ]  **No**
 |  |
| Was your home foreclosed by the bank in 2023? | [ ]  Yes [ ]  NoBring 1099-A or 1099-C issued by the bank* Your cost of the home including remodeling and upgrade.
 |  |
| Did you receive rental income in 2023, whether the rental unit has a permit or not?Feel free to use <http://www.NoPainMuchGain.com/rental.xls> for each rental property to keep track of revenue and expenses to avoid $100/hr organization fee. | [ ]  Yes [ ]  NoKnow how much your annual rental income was.Know how big is your home and how big is your rentalKnow how much you paid to maintain the house, such as property tax, home insurance...etc.Find out from your property tax statement on the assessed value of the home excluding land valueFind out when (mm/yy) you bought the rental property and how many months was it available for rent. |  |
| Did you receive unemployment compensation in 2023? | [ ]  Yes [ ]  No Bring all your 1099-G |  |
| Did you withdraw money from your 401k, 403b or IRA accounts in 2023? | [ ]  Yes [ ]  NoBring all your 1099-R |  |
| Did you receive Social Security in 2023? | [ ]  Yes [ ]  NoBring your Form SSA-1099, or RRB-1099 or SSA-1042S, or RRB-1042S |  |
| Did your lender(s) forgive any portion of your loan(s)? | [ ]  Yes [ ]  NoBring all your 1099-C |  |
| Did you win any lottery, raffle or gambling? Did you receive compensation for jury duty? | [ ]  Yes [ ]  NoBring 1099-G, if you have any |  |
| Did you receive any inheritance or gift from outside of the USA? | [ ]  Yes [ ]  No |  |
| Did you do a Backdoor Roth IRA contribution in 2023? | [ ]  Yes [ ]  No |  |
| If you were 72 or older in 2023, do you have a 401K or IRA? | [ ]  Yes [ ]  No |  |

**Section 3 – Adjustment to Income**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Did you contribute to Healthcare Savings Account (HSA) for High Deductible Health Plan (HDHP) in 2023 Or are you planning to contribute before 4/18/2024?**Note: Not to be confused with Flexible Spending Account (FSA).** | [ ]  Yes [ ]  No  | [ ]  Yes [ ]  No |  |
| Did you contribute to any IRA, SEP, or SIMPLE in 2023? Or are you planning to do so before 4/15/2024? | [ ]  Yes [ ]  NoWhich, When and How much? | [ ]  Yes [ ]  NoWhich, When and How much? |  |
| Did you pay any student loan interest in 2023? | [ ]  Yes [ ]  NoBring 1098-E | [ ]  Yes [ ]  No Bring 1098-E |  |
| Did you, your spouse or your dependent pay any post-secondary tuition or job-improving training in 2023? | [ ]  Yes [ ]  NoBring any 1098-T. Know how much for each recipient if you did not receive 1098-T |  |
| Did you relocate in 2023 for job reasons? | [ ]  Yes [ ]  No |  |

**Section 4 – Possible Deduction**

|  |  |  |
| --- | --- | --- |
|  |  | PREPARER’SNOTES |
| Did you pay any out-of-pocket medical expenses, such as health insurance, doctor's office co-pay, dental work, prescription glasses (contacts), prescription medication, prescribed birth control pills…etc.? | [ ]  Yes [ ]  No What is the ballpark amount (e.g. $500, $1000)?How many miles were driven on your car to obtain medical services? |  |
| Did you pay any mortgage interest in 2023?Tip: Find out how much CA DMV Vehicle License Fee is at <https://www.dmv.ca.gov/FeeCalculatorWeb/vlfForm.do>  | [ ]  Yes [ ]  No* Know how much you paid for property taxes AND DMV Vehicle License Fee
* Bring all 1098s including those from home equity
* Identify each 1098s with the property address, original loan amount and type (i.e. home or equity line of credit)
 |  |
| Did you refinance your home in 2023? | [ ]  Yes [ ]  NoPlease provide the Escrow closing statement that lists all the costs you paid to purchase your home |  |
| Did you donate money to charities in 2023? | [ ]  Yes, please complete <http://www.NoPainMuchGain.com/Charity.xls>  [ ]  No, I did not donate money to charity. |  |
| Did you donate non-cash personal items to charity in 2023, such as clothing to Goodwill or Salvation Army? | [ ]  YesIf Yes, please use <http://tinyurl.com/mtyxm39> to estimate the value and send me the printout. If the total value is $500 or more, please also send me the receipt from the charity [ ]  No, I did not donate any personal items. |  |
| Did you donate a vehicle, boat, or aircraft to any religious or non-profit organization? | [ ]  Yes [ ]  No |  |
| Were you involved with a discrimination suit, or with a lawsuit related to doing or keeping your job? | [ ]  Yes [ ]  No |  |
| Did you suffer any loss from casualty or theft? | [ ]  Yes [ ]  NoHow much and what are they for? |  |
| Did you incur any unreimbursed employee expenses? (This is suspended for federal law but may be allowed under state laws) | [ ]  Yes [ ]  NoHow much and what are they for? |  |
| Did you subscribe to any professional service for your investment (such as a magazine and research service)?(This is suspended for federal law but may be allowed under state laws) | [ ]  Yes [ ]  NoHow much and what are they for? |  |
| If you (or your spouse, if married) are self-employed, do you primarily work from a home office, or perform most administrative work from a home office? | [ ]  YesIf Yes, please complete one <http://www.NoPainMuchGain.com/HomeOffice.docx>  [ ]  No |  |
| If you (or your spouse, if married) are an employee, do you primarily work from a home office, or perform most administrative work from a home office? (Not applicable to GA taxpayer) | [ ]  YesIf Yes, please complete one <http://www.NoPainMuchGain.com/HomeOffice.docx>  [ ]  No |  |

**Section 5 – Credits**

|  |  |  |
| --- | --- | --- |
| Did you pay for any childcare expenses, including pre-schools and K but excluding 1st grade or higher? | [ ]  Yes [ ]  NoHow much did you pay for each childTry your best to obtain the name, address, and Taxpayer Identification Number for each child’s care provider or a W-10 from each provider, unless the provider is a tax-exempt organization. |  |
| Did you adopt or in the process of adopting a child or children in 2023? | [ ]  Yes [ ]  No |  |
| Did you make energy efficiency improvements to your home in 2023, such as adding insulation, energy-efficient exterior windows, and energy-efficient heating and air conditioning systems? | [ ]  Yes [ ]  No  |  |
| Did you purchase any energy-efficient residential alternative energy equipment, such as solar hot water heaters, geothermal heat pumps, and wind turbines in 2023? | [ ]  Yes [ ]  No |  |
| Did you purchase a qualified plug-in electric drive motor vehicle in 2023? | [ ]  Yes [ ]  NoPlease provide the purchase contract. |  |

**Section 6 – Other Federal/ State Taxes**

|  |  |  |
| --- | --- | --- |
| Did you make any purchase from out-of-state or Internet sellers in 2023, where:1. The seller(s) did not collect state sales tax, AND
2. You used, stored, gave away, or consumed the item in your state, AND
3. Your state is not Alaska, Delaware, Montana, New Hampshire, and Oregon?
 | [ ]  Yes [ ]  NoYou may owe [Use Tax](http://www.ftb.ca.gov/current/usetax.html) for your State. I will contact you for more information. |  |
| Did you pay more than $1,800 salary to household employee(s) in 2023? | [ ]  Yes [ ]  No |  |
| Would you like to make a voluntary contribution to any charitable fund offered by your state, if offered?  | [ ]  Yes [ ]  No |  |
| If you were 72 or older, do you own any pre-tax retirement accounts, such as IRA, 401K, 403B ..etc.? | [ ]  Yes [ ]  NoWhat is your total pre-tax balance? |  |
| Did you make any Estimated Tax Payments (Federal and/or State) in 2023? | [ ]  Yes [ ]  NoWhen and how much did you pay? |  |
| Did you or anyone in your household purchase any health insurance through your state’s marketplace (i.e. Obamacare)? | [ ]  Yes. Please provide a copy of 1099-A[ ]  No. I either purchased my own private insurance or I was covered by employers’ plans. |  |
| Were you and your household members covered by health insurance for all 12 months in 2023? | [ ]  Yes. [ ]  No. Please tell me who was not covered, and which months were not covered. |  |

**Section 7 – FOR GEORGIA RESISDENTS ONLY. For all others, please skip to Section 8**

|  |  |  |
| --- | --- | --- |
| Were you or your spouse a GA resident? | [ ]  Yes. Please continue [ ]  No. Please skip this section. |  |
| Did you purchase a new single-family home that contains all of the accessibility features listed below, or retrofit an existing single-family home with one or more of these features?* One no-step entrance allows access to the residence
* Interior passage doors providing at least a 32-inch wide opening
* Reinforcements in bathroom walls allow the installation of grab bars around the toilet, tub, and shower
* Light switches and outlets placed in accessible locations
 | [ ]  Yes [ ]  No  |  |
| Are you a member of the National Guard or Air National Guard and are on active duty full-time in the US Armed Forces, or active duty training in the US Armed Forces for a period of more than 90 consecutive days? | [ ]  Yes [ ]  No |  |
| Do you have a dependent minor child that successfully completed driver education at a private driver training school licensed by DDS, and has never obtained the Driver Education Credit before? | [ ]  YesChild’s name \_\_\_\_\_\_\_\_\_\_Name of private driver training school:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Cost: $\_\_\_\_\_\_\_\_\_[ ]  No |  |
| Did you receive disaster assistance from the Georgia Emergency Management Agency or the Federal Emergency Management Agency during the tax year, including the following types of assistance?* Grants from the Department of Human Services’ Individual and Family Grant Program
* Grants from GEMA and/ or FEMA
* Loans from the Small Business Administration that are due to disasters declared by the President or the Governor.
 | [ ]  YesPlease provide a copy of the approval letter from the disaster assistance agency.[ ]  No |  |
| Are you a physician licensed to practice in Georgia, and practiced and resided in a rural county? | [ ]  Yes [ ]  No |  |
| Did you adopt a qualified foster child during this or prior tax years? | [ ]  Yes [ ]  No |  |
| Are you permanently and totally disabled? | You[ ]  Yes [ ]  No | Spouse[ ]  Yes [ ]  No |  |
| Did you contribute or planning to contribute by the filing deadline to any beneficiaries’ Georgia Path2College 529 Plan? | [ ]  YesHow many beneficiaries?How much per beneficiary?[ ]  No |  |

**Section 8 – Tax Bill or Refunds**

|  |  |  |
| --- | --- | --- |
| Would you want to file the Federal and State returns electronically (i.e. e-File)? E-file eliminates the need to mail in paper returns with attachments and you will receive your refund faster, if any. | [ ]  Yes [ ]  No  |  |
| If you have a refund, do you want the IRS/ State to direct deposit your bank account? |  [ ]  Yes Name of Bank:Bank Routing# is:Checking Account# is: |  [ ]  No I know it is going to take longer but I still want to receive refund checks in the mail. |  |
| If you owe tax, do you want the IRS/State to debit your bank account? You can choose to be debited on any date including the due date. The due date for 2024 for most taxpayers is 4/15/2024.  |  [ ] Yes Name of Bank:Bank Routing# is:Checking Account# is:Preferred Debit Date (mm/dd/yy): | [ ]  No I prefer to mail the check(s) in. |  |
|  |  |
| If you owe federal tax, do you need to arrange an Installment Agreement? |  [ ] Yes, I’d be interested in an Installment Agreement if I owe Federal more than $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| Do you want to receive a paper copy of the final tax return in addition to receiving an electronic copy (PDF)? Please consider the environmental impact. All lenders accept PDF copies in loan applications. | [ ]  Yes [ ]  No |  |
| How did you learn about my tax service? | [ ]  I am a returning client[ ] Craigslists[ ] Yelp[ ]  Friends/ Relatives. Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  Others. Please specify \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| What is the most important factor that helps you decide to use my tax service over others? |  |  |

**Please use the space below to provide any information, if any, that you believe is significant, but I haven’t asked you. Use additional paper if necessary.**

|  |
| --- |
|  |

Make sure you sign the agreement on page 5.

Please return this document along with other tax documents to us via one of the following methods:

1. Mail to 6665 Cortland Walk, Alpharetta, GA 30005, USA or
2. Email to usatax@ProtonMail.com[[1]](#footnote-1) (please consider opening a ProtonMail account to ensure end-to-end encryption), or
3. Fax to +1-925-476-1242, or
4. Upload all the files to your favorite cloud storage provider, such as DropBox or Box, and share the link with me. Use “<Your First Name & Last Name> 2023” as the folder name. For example, “Jason Bourne 2023”.
1. ProtonMail is an open-source end-to-end encrypted email service founded in 2013 at the CERN research facility by a physicist who has a PhD in Physics from Harvard and a degree in Economics from Caltech. Messages are stored on ProtonMail servers in encrypted format. Messages between ProtonMail users are also transmitted in encrypted form within our secure server network. Because data is encrypted at all steps, the risk of message interception is largely eliminated. ProtonMail's zero access architecture means that your data is encrypted in a way that makes it inaccessible to us. Data is encrypted on the client side using an encryption key that we do not have access to. This means we don't have the technical ability to decrypt your messages, and as a result, we are unable to hand your data over to third parties. With ProtonMail, privacy isn't just a promise, it is mathematically ensured. For this reason, we are also unable to do data recovery. If you forget your password, we cannot recover your data. [↑](#footnote-ref-1)